

AMENDED IN SENATE AUGUST 18, 2003

AMENDED IN SENATE JULY 16, 2003

AMENDED IN SENATE JULY 3, 2003

AMENDED IN ASSEMBLY JUNE 3, 2003

AMENDED IN ASSEMBLY JUNE 2, 2003

AMENDED IN ASSEMBLY MARCH 25, 2003

AMENDED IN ASSEMBLY MARCH 24, 2003

CALIFORNIA LEGISLATURE—2003–04 REGULAR SESSION

## **ASSEMBLY BILL**

**No. 205**

**Introduced by Assembly Members Goldberg, Kehoe, Koretz,  
Laird, and Leno**

**(Principal coauthor: Assembly Member Wesson)**

(Principal coauthor: Senator Kuehl)

**(Coauthors: Assembly Members Berg, Bermudez, Chan, Chu,  
Diaz, Dymally, Firebaugh, Frommer, Hancock, Levine, Lieber,  
Longville, Lowenthal, Montanez, Nation, Nunez, Oropeza,  
Pavley, Simitian, Steinberg, Vargas, and Yee)**

(Coauthors: Senators Burton, Cedillo, Romero, and Vasconcellos)

January 28, 2003

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An act to amend Sections 297, 298, and 298.5 of, to add Sections 297.5, 299.2, and 299.3 to, to repeal Section 299.5 of, and to repeal and add Section 299 of, the Family Code, to amend Section 14771 of the Government Code, ~~and~~ to amend Sections 17024.5 and 18521 of the

Revenue and Taxation Code, *and to amend Section 3 of Chapter 447 of the Statutes of 2002*, relating to domestic partnerships.

LEGISLATIVE COUNSEL'S DIGEST

AB 205, as amended, Goldberg. Domestic partners.

Existing law provides for the issuance of a marriage license and specifies the rights and obligations of married persons.

Existing law also provides for the establishment and the termination of domestic partnerships. Existing law requires the Secretary of State to prepare and distribute forms for creating and terminating domestic partnerships. Existing law specifies the requirements for completing the form necessary to create a domestic partnership and provides that a violation of this provision is a misdemeanor.

This bill would enact the California Domestic Partner Rights and Responsibilities Act of 2003. The bill would modify the procedure and the accompanying form for terminating domestic partnerships, and require additional duties of the Secretary of State in relation, as specified. The bill would also revise the requirements for entering into a domestic partnership to require each person to consent to the jurisdiction of the superior courts of this state for the purpose of a proceeding to obtain a judgment of dissolution or nullity of the domestic partnership. The bill would revise the provision described above making it a misdemeanor to violate the provision specifying the requirements for completing the form necessary to create a domestic partnership. The bill would instead specifically provide that filing an intentionally and materially false Declaration of Domestic Partnership would be punishable as a misdemeanor, thereby creating a new crime. By creating a new crime, this bill would impose a state-mandated local program.

This bill would extend the rights and duties of marriage to persons registered as domestic partners on and after January 1, 2005. The bill would provide that the superior courts shall have jurisdiction over all proceedings governing the dissolution of domestic partnerships, nullity of domestic partnerships, and legal separation of partners in domestic partnerships. These proceedings would follow the same procedures as the equivalent proceedings with respect to marriage. The bill would provide that a legal union validly formed in another jurisdiction that is substantially equivalent to a domestic partnership would be recognized as a valid domestic partnership in this state. The bill would require the



Secretary of State to send a letter on 3 separate, specified occasions to the mailing address of registered domestic partners informing them of these changes, as specified. The bill would also require the Director of General Services, through the forms management center, to provide notice to state agencies, among others, that in reviewing and revising all public-use forms that refer to or use the terms spouse, husband, wife, father, mother, marriage, or marital status, that appropriate references to domestic partner, parent, or domestic partnership be included. The bill would also make related and conforming changes, including, but not limited to, a provision permitting registered domestic partners to file joint or separate state tax returns, as specified. The bill would further make specified provisions operative on January 1, 2005. The bill would impose a state-mandated local program by adding to the duties of county clerks.

*This bill would incorporate additional changes to Section 17024.5 of the Revenue and Taxation Code proposed by SB 1065, to become operative only if SB 1065 and this bill are chaptered and become effective on or before January 1, 2004, and this bill is chaptered last.*

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. (a) This act is intended to help California move
- 2 closer to fulfilling the promises of inalienable rights, liberty, and
- 3 equality contained in Sections 1 and 7 of Article 1 of the California
- 4 Constitution by providing all caring and committed couples,



1 regardless of their gender or sexual orientation, the opportunity to  
2 obtain essential rights, protections, and benefits and to assume  
3 corresponding responsibilities, obligations, and duties and to  
4 further the state's interests in promoting stable and lasting family  
5 relationships, and protecting Californians from the economic and  
6 social consequences of abandonment, separation, the death of  
7 loved ones, and other life crises.

8 (b) The Legislature hereby finds and declares that despite  
9 longstanding social and economic discrimination, many lesbian,  
10 gay, and bisexual Californians have formed lasting, committed,  
11 and caring relationships with persons of the same sex. These  
12 couples share lives together, participate in their communities  
13 together, and many raise children and care for other dependent  
14 family members together. Many of these couples have sought to  
15 protect each other and their family members by registering as  
16 domestic partners with the State of California and, as a result, have  
17 received certain basic legal rights. Expanding the rights and  
18 creating responsibilities of registered domestic partners would  
19 further California's interests in promoting family relationships  
20 and protecting family members during life crises, and would  
21 reduce discrimination on the bases of sex and sexual orientation in  
22 a manner consistent with the requirements of the California  
23 Constitution.

24 (c) This act is not intended to repeal or adversely affect any  
25 other ways in which relationships between adults may be  
26 recognized or given effect in California, or the legal consequences  
27 of those relationships, including, among other things, civil  
28 marriage, enforcement of palimony agreements, enforcement of  
29 powers of attorney, appointment of conservators or guardians, and  
30 petitions for second parent or limited consent adoption.

31 ~~(d) This act is not intended to amend or modify any provision~~  
32 ~~of the California Constitution or any provision of any statute that~~  
33 ~~was adopted by initiative.~~

34 ~~(e) Many of the laws of this state are intertwined with federal~~  
35 ~~law, and the Legislature recognizes that it does not have the~~  
36 ~~jurisdiction to control federal laws or the benefits, protections, and~~  
37 ~~responsibilities related to them.~~

38 SEC. 2. This act shall be known and may be cited as "The  
39 California Domestic Partner Rights and Responsibilities Act of  
40 2003."

SEC. 3. Section 297 of the Family Code is amended to read:

297. (a) Domestic partners are two adults who have chosen to share one another's lives in an intimate and committed relationship of mutual caring.

(b) A domestic partnership shall be established in California when both persons file a Declaration of Domestic Partnership with the Secretary of State pursuant to this division, and, at the time of filing, all of the following requirements are met:

(1) Both persons have a common residence.

(2) Neither person is married ~~or to someone else~~ or is a member of another domestic partnership *with someone else* that has not been terminated, dissolved, or adjudged a nullity.

(3) The two persons are not related by blood in a way that would prevent them from being married to each other in this state.

(4) Both persons are at least 18 years of age.

(5) Either of the following:

(A) Both persons are members of the same sex.

(B) One or both of the persons meet the eligibility criteria under Title II of the Social Security Act as defined in 42 U.S.C. Section 402(a) for old-age insurance benefits or Title XVI of the Social Security Act as defined in 42 U.S.C. Section 1381 for aged individuals. Notwithstanding any other provision of this section, persons of opposite sexes may not constitute a domestic partnership unless one or both of the persons are over the age of 62.

(6) Both persons are capable of consenting to the domestic partnership.

(c) "Have a common residence" means that both domestic partners share the same residence. It is not necessary that the legal right to possess the common residence be in both of their names. Two people have a common residence even if one or both have additional residences. Domestic partners do not cease to have a common residence if one leaves the common residence but intends to return.

SEC. 4. Section 297.5 is added to the Family Code, to read:

297.5. (a) Registered domestic partners shall have the same rights, protections, and benefits, and shall be subject to the same responsibilities, obligations, and duties under law, whether they derive from statutes, administrative regulations, court rules,

1 government policies, common law, or any other provisions or  
2 sources of law, as are granted to and imposed upon spouses.

3 (b) Former registered domestic partners shall have the same  
4 rights, protections, and benefits, and shall be subject to the same  
5 responsibilities, obligations, and duties under law, whether they  
6 derive from statutes, administrative regulations, court rules,  
7 government policies, common law, or any other provisions or  
8 sources of law, as are granted to and imposed upon former spouses.

9 (c) A surviving registered domestic partner, following the  
10 death of the other partner, shall have the same rights, protections,  
11 and benefits, and shall be subject to the same responsibilities,  
12 obligations, and duties under law, whether they derive from  
13 statutes, administrative regulations, court rules, government  
14 policies, common law, or any other provisions or sources of law,  
15 as are granted to and imposed upon a widow or a widower.

16 (d) The rights and obligations of registered domestic partners  
17 with respect to a child of either of them shall be the same as those  
18 of spouses. The rights and obligations of former or surviving  
19 registered domestic partners with respect to a child of either of  
20 them shall be the same as those of former or surviving spouses.

21 (e) To the extent that provisions of California law adopt, refer  
22 to, or rely upon, provisions of federal law in a way that otherwise  
23 would cause registered domestic partners to be treated differently  
24 than spouses, registered domestic partners shall be treated by  
25 California law as if federal law recognized a domestic partnership  
26 in the same manner as California law.

27 ~~(f) No public agency in this state may discriminate against any~~  
28 ~~person or couple on the ground that the person or couple is in a~~  
29 ~~registered domestic partnership rather than spouses.~~

30 ~~(g) Registered domestic partners shall have the same rights~~  
31 ~~regarding nondiscrimination as those provided to spouses.~~

32 *(f) Registered domestic partners shall have the same rights*  
33 *regarding nondiscrimination as those provided to spouses.*

34 *(g) No public agency in this state may discriminate against any*  
35 *person or couple on the ground that the person is a registered*  
36 *domestic partner rather than a spouse or that the couple are*  
37 *registered domestic partners rather than spouses, except that*  
38 *nothing in this subdivision applies to modify eligibility for*  
39 *long-term care plans pursuant to Chapter 15 (commencing with*

1 *Section 21660) of Part 3 of Division 5 of Title 2 of the Government*  
2 *Code.*

3 *(h) This act does not preclude any state or local agency from*  
4 *exercising its regulatory authority to implement statutes providing*  
5 *rights to, or imposing responsibilities upon, domestic partners.*

6 *(i) This section does not amend or modify any provision of the*  
7 *California Constitution or any provision of any statute that was*  
8 *adopted by initiative.*

9 *(j) This section does not amend or modify federal laws or the*  
10 *benefits, protections, and responsibilities provided by those laws.*

11 *(k) Where necessary to implement the rights of domestic*  
12 *partners under this act, gender-specific terms referring to spouses*  
13 *shall be construed to include domestic partners.*

14 SEC. 5. Section 298 of the Family Code is amended to read:

15 298. (a) The Secretary of State shall prepare forms entitled  
16 “Declaration of Domestic Partnership” and “Notice of  
17 Termination of Domestic Partnership” to meet the requirements  
18 of this division. These forms shall require the signature and seal  
19 of an acknowledgment by a notary public to be binding and valid.

20 (b) (1) The Secretary of State shall distribute these forms to  
21 each county clerk. These forms shall be available to the public at  
22 the office of the Secretary of State and each county clerk.

23 (2) The Secretary of State shall, by regulation, establish fees for  
24 the actual costs of processing each of these forms, and the cost for  
25 preparing and sending the mailings and notices required pursuant  
26 to Section 299.3, and shall charge these fees to persons filing the  
27 forms.

28 (c) The Declaration of Domestic Partnership shall require each  
29 person who wants to become a domestic partner to (1) state that he  
30 or she meets the requirements of Section 297 at the time the form  
31 is signed, (2) provide a mailing address, (3) state that he or she  
32 consents to the jurisdiction of the Superior Courts of California for  
33 the purpose of a proceeding to obtain a judgment of dissolution or  
34 nullity of the domestic partnership or for legal separation of  
35 partners in the domestic partnership, or for any other proceeding  
36 related to the partners’ rights and obligations, even if one or both  
37 partners ceases to be a resident of, or to maintain a domicile in, this  
38 state, (4) sign the form with a declaration that representations  
39 made therein are true, correct, and contain no material omissions  
40 of fact to the best knowledge and belief of the applicant, and (5)



1 have a notary public acknowledge his or her signature. Both  
2 partners' signatures shall be affixed to one Declaration of  
3 Domestic Partnership form, which form shall then be transmitted  
4 to the Secretary of State according to the instructions provided on  
5 the form. Filing an intentionally and materially false Declaration  
6 of Domestic Partnership shall be punishable as a misdemeanor.

7 SEC. 6. Section 298.5 of the Family Code is amended to read:

8 298.5. (a) Two persons desiring to become domestic partners  
9 may complete and file a Declaration of Domestic Partnership with  
10 the Secretary of State.

11 (b) The Secretary of State shall register the Declaration of  
12 Domestic Partnership in a registry for those partnerships, and shall  
13 return a copy of the registered form *and a Certificate of Registered*  
14 *Domestic Partnership* to the domestic partners at the mailing  
15 address provided by the domestic partners.

16 (c) No person who has filed a Declaration of Domestic  
17 Partnership may file a new Declaration of Domestic Partnership  
18 or enter a civil marriage with someone other than their registered  
19 domestic partner unless the most recent domestic partnership has  
20 been terminated or a final judgment of dissolution or nullity of the  
21 most recent domestic partnership has been entered. This  
22 prohibition does not apply if the previous domestic partnership  
23 ended because one of the partners died.

24 SEC. 7. Section 299 of the Family Code is repealed.

25 SEC. 8. Section 299 is added to the Family Code, to read:

26 299. (a) A domestic partnership may be terminated without  
27 filing a proceeding for dissolution of domestic partnership by the  
28 filing of a Notice of Termination of Domestic Partnership with the  
29 Secretary of State pursuant to this section, provided that all of the  
30 following conditions exist at the time of the filing:

31 (1) The Notice of Termination of Domestic Partnership is  
32 signed by both domestic partners.

33 (2) There are no children of the relationship of the parties born  
34 before or after registration of the domestic partnership or adopted  
35 by the parties after registration of the domestic partnership, and  
36 neither of the domestic partners, to their knowledge, is pregnant.

37 (3) The domestic partnership is not more than five years in  
38 duration.



1 (4) Neither party has any interest in real property wherever  
2 situated, with the exception of the lease of a residence occupied by  
3 either party which satisfies the following requirements:

4 (A) The lease does not include an option to purchase.

5 (B) The lease terminates within one year from the date of filing  
6 of the Notice of Termination of Domestic Partnership.

7 (5) There are no unpaid obligations in excess of the amount  
8 described in paragraph (6) of subdivision (a) of Section 2400, as  
9 adjusted by subdivision (b) of Section 2400, incurred by either or  
10 both of the parties after registration of the domestic partnership,  
11 excluding the amount of any unpaid obligation with respect to an  
12 automobile.

13 (6) The total fair market value of community property assets,  
14 excluding all encumbrances and automobiles, including any  
15 deferred compensation or retirement plan, is less than the amount  
16 described in paragraph (7) of subdivision (a) of Section 2400, as  
17 adjusted by subdivision (b) of Section 2400, and neither party has  
18 separate property assets, excluding all encumbrances and  
19 automobiles, in excess of that amount.

20 (7) The parties have executed an agreement setting forth the  
21 division of assets and the assumption of liabilities of the  
22 community property, and have executed any documents, title  
23 certificates, bills of sale, or other evidence of transfer necessary to  
24 effectuate the agreement.

25 (8) The parties waive any rights to support by the other  
26 domestic partner.

27 (9) The parties have read and understand a brochure prepared  
28 by the Secretary of State describing the requirements, nature, and  
29 effect of terminating a domestic partnership.

30 (10) Both parties desire that the domestic partnership be  
31 terminated.

32 (b) The domestic partnership shall be terminated effective six  
33 months after the date of filing of the Notice of Termination of  
34 Domestic Partnership with the Secretary of State pursuant to this  
35 section, provided that neither party has, before that date, filed with  
36 the Secretary of State a notice of revocation of the termination of  
37 domestic partnership, in the form and content as shall be  
38 prescribed by the Secretary of State, and sent to the other party a  
39 copy of the notice of revocation by first-class mail, postage  
40 prepaid, at the other party's last known address. The effect of

1 termination of a domestic partnership pursuant to this section shall  
2 be the same as, and shall be treated for all purposes as, the entry  
3 of a judgment of dissolution of a domestic partnership.

4 (c) The termination of a domestic partnership pursuant to  
5 subdivision (b) does not prejudice nor bar the rights of either of the  
6 parties to institute an action in the superior court to set aside the  
7 termination for fraud, duress, mistake, or any other ground  
8 recognized at law or in equity. A court may set aside the  
9 termination of domestic partnership and declare the termination of  
10 the domestic partnership null and void upon proof that the parties  
11 did not meet the requirements of subdivision (a) at the time of the  
12 filing of the Notice of Termination of Domestic Partnership with  
13 the Secretary of State.

14 (d) The superior courts shall have jurisdiction over all  
15 proceedings relating to the dissolution of domestic partnerships,  
16 nullity of domestic partnerships, and legal separation of partners  
17 in a domestic partnership. The dissolution of a domestic  
18 partnership, nullity of a domestic partnership, and legal separation  
19 of partners in a domestic partnership shall follow the same  
20 procedures, and the partners shall possess the same rights,  
21 protections, and benefits, and be subject to the same  
22 responsibilities, obligations, and duties, as apply to the dissolution  
23 of marriage, nullity of marriage, and legal separation of spouses  
24 in a marriage, respectively, except as provided in subdivision (a),  
25 and except that, in accordance with the consent acknowledged by  
26 domestic partners in the Declaration of Domestic Partnership  
27 form, proceedings for dissolution, nullity, or legal separation of a  
28 domestic partnership registered in this state may be filed in the  
29 superior courts of this state even if neither domestic partner is a  
30 resident of, or maintains a domicile in, the state at the time the  
31 proceedings are filed.

32 SEC. 9. Section 299.2 is added to the Family Code, to read:

33 299.2. A legal union of two persons of the same sex, other  
34 than a marriage, that was validly formed in another jurisdiction,  
35 and that is substantially equivalent to a domestic partnership as  
36 defined in this part, shall be recognized as a valid domestic  
37 partnership in this state regardless of whether it bears the name  
38 domestic partnership.

39 SEC. 10. Section 299.3 is added to the Family Code, to read:

1 299.3. (a) On or before June 30, 2004, and again on or before  
2 December 1, 2004, and again on or before January 31, 2005, the  
3 Secretary of State shall send the following letter to the mailing  
4 address on file of each registered domestic partner who registered  
5 more than one month prior to each of those dates:

6  
7 “Dear Registered Domestic Partner:

8  
9 This letter is being sent to all persons who have registered with  
10 the Secretary of State as a domestic partner.

11 Effective January 1, 2005, California’s law related to the rights  
12 and responsibilities of registered domestic partners will change  
13 (or, if you are receiving this letter after that date, the law has  
14 changed, as of January 1, 2005). With this new legislation, for  
15 purposes of California law, domestic partners will have a great  
16 many new rights and responsibilities, including laws governing  
17 community property and taxation, those governing property  
18 transfer, those regarding duties of mutual financial support and  
19 mutual responsibilities for certain debts to third parties, and many  
20 others. The way domestic partnerships are terminated is also  
21 changing. After January 1, 2005, under certain circumstances, it  
22 will be necessary to participate in a dissolution proceeding in court  
23 to end a domestic partnership.

24 Domestic partners who do not wish to be subject to these new  
25 rights and responsibilities MUST terminate their domestic  
26 partnership before January 1, 2005. Under the law in effect until  
27 January 1, 2005, your domestic partnership is automatically  
28 terminated if you or your partner marry or die while you are  
29 registered as domestic partners. It is also terminated if you send to  
30 your partner or your partner sends to you, by certified mail, a  
31 notice terminating the domestic partnership, or if you and your  
32 partner no longer share a common residence. In all cases, you are  
33 required to file a Notice of Termination of Domestic Partnership.

34 If you do not terminate your domestic partnership before  
35 January 1, 2005, as provided above, you will be subject to these  
36 new rights and responsibilities and, under certain circumstances,  
37 you will only be able to terminate your domestic partnership, other  
38 than as a result of domestic partner’s death, by the filing of a court  
39 action.

1 If you have any questions about any of these changes, please  
2 consult an attorney. If you cannot find an attorney in your locale,  
3 please contact your county bar association for a referral.

4  
5 Sincerely,

6  
7 The Secretary of State”  
8

9 (b) From January 1, 2004, to December 31, 2004, inclusive, the  
10 Secretary of State shall provide the following notice with all  
11 requests for the Declaration of Domestic Partnership form. The  
12 Secretary of State also shall attach the Notice to the Declaration of  
13 Domestic Partnership form that is provided to the general public  
14 on the Secretary of State’s Web site:

15  
16 “NOTICE TO POTENTIAL DOMESTIC PARTNER  
17 REGISTRANTS  
18

19 As of January 1, 2005, California’s law of domestic partnership  
20 will change.

21 Beginning at that time, for purposes of California law, domestic  
22 partners will have a great many new rights and responsibilities,  
23 including laws governing community property and taxation, those  
24 governing property transfer, those regarding duties of mutual  
25 financial support and mutual responsibilities for certain debts to  
26 third parties, and many others. The way domestic partnerships are  
27 terminated will also change. Unlike current law, which allows  
28 partners to end their partnership simply by filing a “Termination  
29 of Domestic Partnership” form with the Secretary of State, after  
30 January 1, 2005, it will be necessary under certain circumstances  
31 to participate in a dissolution proceeding in court to end a domestic  
32 partnership.

33 If you have questions about these changes, please consult an  
34 attorney. If you cannot find an attorney in your area, please contact  
35 your county bar association for a referral.”  
36

37 SEC. 11. Section 299.5 of the Family Code is repealed.

38 SEC. 12. Section 14771 of the Government Code is amended  
39 to read:

1 14771. (a) The director, through the forms management  
2 center, shall do all of the following:

3 (1) Establish a State Forms Management Program for all state  
4 agencies, and provide assistance in establishing internal forms  
5 management capabilities.

6 (2) Study, develop, coordinate and initiate forms of  
7 interagency and common administrative usage, and establish basic  
8 state design and specification criteria to effect the standardization  
9 of public-use forms.

10 (3) Provide assistance to state agencies for economical forms  
11 design and forms art work composition and establish and supervise  
12 control procedures to prevent the undue creation and reproduction  
13 of public-use forms.

14 (4) Provide assistance, training, and instruction in forms  
15 management techniques to state agencies, forms management  
16 representatives, and departmental forms coordinators, and provide  
17 direct administrative and forms management assistance to new  
18 state organizations as they are created.

19 (5) Maintain a central cross index of public-use forms to  
20 facilitate the standardization of these forms, to eliminate  
21 redundant forms, and to provide a central source of information on  
22 the usage and availability of forms.

23 (6) Utilize appropriate procurement techniques to take  
24 advantage of competitive bidding, consolidated orders, and  
25 contract procurement of forms, and work directly with the Office  
26 of State Publishing toward more efficient, economical and timely  
27 procurement, receipt, storage, and distribution of state forms.

28 (7) Coordinate the forms management program with the  
29 existing state archives and records management program to ensure  
30 timely disposition of outdated forms and related records.

31 (8) Conduct periodic evaluations of the effectiveness of the  
32 overall forms management program and the forms management  
33 practices of the individual state agencies, and maintain records  
34 which indicate net dollar savings which have been realized  
35 through centralized forms management.

36 (9) Develop and promulgate rules and standards to implement  
37 the overall purposes of this section.

38 (10) Create and maintain by July 1, 1986, a complete and  
39 comprehensive inventory of public-use forms in current use by the  
40 state.

1 (11) Establish and maintain, by July 1, 1986, an index of all  
2 public-use forms in current use by the state.

3 (12) Assign, by January 1, 1987, a control number to all  
4 public-use forms in current use by the state.

5 (13) Establish a goal to reduce the existing burden of state  
6 collections of public information by 30 percent by July 1, 1987,  
7 and to reduce that burden by an additional 15 percent by July 1,  
8 1988.

9 (14) Provide notice to state agencies, forms management  
10 representatives, and departmental forms coordinators, that in the  
11 usual course of reviewing and revising all public-use forms that  
12 refer to or use the terms spouse, husband, wife, father, mother,  
13 marriage, or marital status, that appropriate references to domestic  
14 partner, parent, or domestic partnership are to be included.

15 (15) Delegate implementing authority to state agencies where  
16 the delegation will result in the most timely and economical  
17 method of accomplishing the responsibilities set forth in this  
18 section.

19 The director, through the forms management center, may  
20 require any agency to revise any public-use form which the  
21 director determines is inefficient.

22 (b) Due to the need for tax forms to be available to the public  
23 on a timely basis, all tax forms, including returns, schedules,  
24 notices, and instructions prepared by the Franchise Tax Board for  
25 public use in connection with its administration of the Personal  
26 Income Tax Law, Senior Citizens Property Tax Assistance and  
27 Postponement Law, Bank and Corporation Tax Law, and the  
28 Political Reform Act of 1974 and the State Board of Equalization's  
29 administration of county assessment standards, state-assessed  
30 property, timber tax, sales and use tax, hazardous substances tax,  
31 alcoholic beverage tax, cigarette tax, motor vehicle fuel license  
32 tax, use fuel tax, energy resources surcharge, emergency telephone  
33 users surcharge, insurance tax, and universal telephone service tax  
34 shall be exempt from subdivision (a), and, instead, each board  
35 shall do all of the following:

36 (1) Establish a goal to standardize, consolidate, simplify,  
37 efficiently manage, and, where possible, reduce the number of tax  
38 forms.

39 (2) Create and maintain, by July 1, 1986, a complete and  
40 comprehensive inventory of tax forms in current use by the board.

(3) Establish and maintain, by July 1, 1986, an index of all tax forms in current use by the board.

(4) Report to the Legislature, by January 1, 1987, on its progress to improve the effectiveness and efficiency of all tax forms.

(c) The director, through the forms management center, shall develop and maintain, by December 31, 1995, an ongoing master inventory of all nontax reporting forms required of businesses by state agencies, including a schedule for notifying each state agency of the impending expiration of certain report review requirements pursuant to subdivision (b) of Section 14775.

SEC. 13. Section 17024.5 of the Revenue and Taxation Code is amended to read:

17024.5. (a) (1) Unless otherwise specifically provided, the terms “Internal Revenue Code,” “Internal Revenue Code of 1954,” or “Internal Revenue Code of 1986,” for purposes of this part, mean Title 26 of the United States Code, including all amendments thereto as enacted on the specified date for the applicable taxable year as follows:

Taxable Year	Specified Date of Internal Revenue Code Sections
(A) For taxable years beginning on or after January 1, 1983, and on or before December 31, 1983 . . . .	January 15, 1983
(B) For taxable years beginning on or after January 1, 1984, and on or before December 31, 1984 . . . .	January 1, 1984
(C) For taxable years beginning on or after January 1, 1985, and on or before December 31, 1985 . . . .	January 1, 1985
(D) For taxable years beginning on or after January 1, 1986, and on or before December 31, 1986 . . . .	January 1, 1986
(E) For taxable years beginning on or after January 1, 1987, and on or before December 31, 1988 . . . .	January 1, 1987
(F) For taxable years beginning on or after January 1, 1989, and on or before December 31, 1989 . . . .	January 1, 1989
(G) For taxable years beginning on or after January 1, 1990, and on or before December 31, 1990 . . . .	January 1, 1990
(H) For taxable years beginning on or after January 1, 1991, and on or before December 31, 1991 . . . .	January 1, 1991



- 1 (I) For taxable years beginning on or after January 1,  
2 1992, and on or before December 31, 1992 . . . . January 1, 1992  
3 (J) For taxable years beginning on or after January 1,  
4 1993, and on or before December 31, 1996 . . . . January 1, 1993  
5 (K) For taxable years beginning on or after January 1,  
6 1997, and on or before December 31, 1997 . . . . January 1, 1997  
7 (L) For taxable years beginning on or after January 1,  
8 1998, and on or before December 31, 2001 . . . . January 1, 1998  
9 (M) For taxable years beginning on or after January 1,  
10 2002 . . . . . January 1, 2001  
11

12 (2) Unless otherwise specifically provided, for federal laws  
13 enacted on or after January 1, 1987, and on or before the specified  
14 date for the taxable year, uncodified provisions that relate to  
15 provisions of the Internal Revenue Code that are incorporated for  
16 purposes of this part shall be applicable to the same taxable years  
17 as the incorporated provisions.

18 (3) Subtitle G (Tax Technical Corrections) and Part I of Subtitle  
19 H (Repeal of Expired or Obsolete Provisions) of the Revenue  
20 Reconciliation Act of 1990 (Public Law 101-508) modified  
21 numerous provisions of the Internal Revenue Code and provisions  
22 of prior federal acts, some of which are incorporated by reference  
23 into this part. Unless otherwise provided, the provisions described  
24 in the preceding sentence, to the extent that they modify provisions  
25 that are incorporated into this part, are declaratory of existing law  
26 and shall be applied in the same manner and for the same periods  
27 as specified in the Revenue Reconciliation Act of 1990.

28 (b) Unless otherwise specifically provided, when applying any  
29 provision of the Internal Revenue Code for purposes of this part,  
30 a reference to any of the following shall not be applicable for  
31 purposes of this part:

32 (1) Except as provided in Chapter 4.5 (commencing with  
33 Section 23800) of Part 11 of Division 2, an electing small business  
34 corporation, as defined in Section 1361(b) of the Internal Revenue  
35 Code.

36 (2) Domestic international sales corporations (DISC), as  
37 defined in Section 992(a) of the Internal Revenue Code.

38 (3) A personal holding company, as defined in Section 542 of  
39 the Internal Revenue Code.

1 (4) A foreign personal holding company, as defined in Section  
2 552 of the Internal Revenue Code.

3 (5) A foreign investment company, as defined in Section  
4 1246(b) of the Internal Revenue Code.

5 (6) A foreign trust, as defined in Section 679 of the Internal  
6 Revenue Code.

7 (7) Foreign income taxes and foreign income tax credits.

8 (8) Section 911 of the Internal Revenue Code, relating to  
9 United States citizens living abroad.

10 (9) A foreign corporation, except that Section 367 of the  
11 Internal Revenue Code shall be applicable.

12 (10) Federal tax credits and carryovers of federal tax credits.

13 (11) Nonresident aliens.

14 (12) Deduction for personal exemptions, as provided in  
15 Section 151 of the Internal Revenue Code.

16 (13) The tax on generation-skipping transfers imposed by  
17 Section 2601 of the Internal Revenue Code.

18 (14) The tax, relating to estates, imposed by Section 2001 or  
19 2101 of the Internal Revenue Code.

20 (c) (1) The provisions contained in Sections 41 to 44,  
21 inclusive, and 172 of the Tax Reform Act of 1984 (Public Law  
22 98-369), relating to treatment of debt instruments, shall not be  
23 applicable for taxable years beginning before January 1, 1987.

24 (2) The provisions contained in Public Law 99-121, relating to  
25 the treatment of debt instruments, shall not be applicable for  
26 taxable years beginning before January 1, 1987.

27 (3) For each taxable year beginning on or after January 1, 1987,  
28 the provisions referred to by paragraphs (1) and (2) shall be  
29 applicable for purposes of this part in the same manner and with  
30 respect to the same obligations as the federal provisions, except as  
31 otherwise provided in this part.

32 (d) When applying the Internal Revenue Code for purposes of  
33 this part, regulations promulgated in final form or issued as  
34 temporary regulations by “the secretary” shall be applicable as  
35 regulations under this part to the extent that they do not conflict  
36 with this part or with regulations issued by the Franchise Tax  
37 Board.

38 (e) Whenever this part allows a taxpayer to make an election,  
39 the following rules shall apply:

1 (1) A proper election filed with the Internal Revenue Service  
2 in accordance with the Internal Revenue Code or regulations  
3 issued by “the secretary” shall be deemed to be a proper election  
4 for purposes of this part, unless otherwise provided in this part or  
5 in regulations issued by the Franchise Tax Board.

6 (2) A copy of that election shall be furnished to the Franchise  
7 Tax Board upon request.

8 (3) To obtain treatment other than that elected for federal  
9 purposes, a separate election shall be filed at the time and in the  
10 manner required by the Franchise Tax Board.

11 (f) Whenever this part allows or requires a taxpayer to file an  
12 application or seek consent, the rules set forth in subdivision (e)  
13 shall be applicable with respect to that application or consent.

14 (g) When applying the Internal Revenue Code for purposes of  
15 determining the statute of limitations under this part, any reference  
16 to a period of three years shall be modified to read four years for  
17 purposes of this part.

18 (h) When applying, for purposes of this part, any section of the  
19 Internal Revenue Code or any applicable regulation thereunder, all  
20 of the following shall apply:

21 (1) References to “adjusted gross income” shall mean the  
22 amount computed in accordance with Section 17072, except as  
23 provided in paragraph (2).

24 (2) (A) Except as provided in subparagraph (B), references to  
25 “adjusted gross income” for purposes of computing limitations  
26 based upon adjusted gross income, shall mean the amount required  
27 to be shown as adjusted gross income on the federal tax return for  
28 the same taxable year.

29 (B) In the case of registered domestic partners filing a joint  
30 return under Section 18521, adjusted gross income for purposes of  
31 computing limitations based upon adjusted gross income, shall  
32 mean the total of the amount required to be shown as adjusted gross  
33 income on the federal tax return for the same taxable year of each  
34 registered domestic partner.

35 (3) Any reference to “subtitle” or “chapter” shall mean this  
36 part.

37 (4) The provisions of Section 7806 of the Internal Revenue  
38 Code, relating to construction of title, shall apply.



(5) Any provision of the Internal Revenue Code that becomes operative on or after the specified date for that taxable year shall become operative on the same date for purposes of this part.

(6) Any provision of the Internal Revenue Code that becomes inoperative on or after the specified date for that taxable year shall become inoperative on the same date for purposes of this part.

(7) Due account shall be made for differences in federal and state terminology, effective dates, substitution of “Franchise Tax Board” for “secretary” when appropriate, and other obvious differences.

(i) Any reference to a specific provision of the Internal Revenue Code shall include modifications of that provision, if any, in this part.

*SEC. 13.5. Section 17024.5 of the Revenue and Taxation Code is amended to read:*

17024.5. (a) (1) Unless otherwise specifically provided, the terms “Internal Revenue Code,” “Internal Revenue Code of 1954,” or “Internal Revenue Code of 1986,” for purposes of this part, mean Title 26 of the United States Code, including all amendments thereto as enacted on the specified date for the applicable taxable year as follows:

Taxable Year	Specified Date of Internal Revenue Code Sections
(A) For taxable years beginning on or after January 1, 1983, and on or before December 31, 1983 . . . .	January 15, 1983
(B) For taxable years beginning on or after January 1, 1984, and on or before December 31, 1984 . . . .	January 1, 1984
(C) For taxable years beginning on or after January 1, 1985, and on or before December 31, 1985 . . . .	January 1, 1985
(D) For taxable years beginning on or after January 1, 1986, and on or before December 31, 1986 . . . .	January 1, 1986
(E) For taxable years beginning on or after January 1, 1987, and on or before December 31, 1988 . . . .	January 1, 1987
(F) For taxable years beginning on or after January 1, 1989, and on or before December 31, 1989 . . . .	January 1, 1989
(G) For taxable years beginning on or after January 1, 1990, and on or before December 31, 1990 . . . .	January 1, 1990

- 1 (H) For taxable years beginning on or after January 1,  
 2 1991, and on or before December 31, 1991 . . . . January 1, 1991  
 3 (I) For taxable years beginning on or after January 1,  
 4 1992, and on or before December 31, 1992 . . . . January 1, 1992  
 5 (J) For taxable years beginning on or after January 1,  
 6 1993, and on or before December 31, 1996 . . . . January 1, 1993  
 7 (K) For taxable years beginning on or after January 1,  
 8 1997, and on or before December 31, 1997 . . . . January 1, 1997  
 9 (L) For taxable years beginning on or after January 1,  
 10 1998, and on or before December 31, 2001 . . . . January 1, 1998  
 11 (M) For taxable years beginning on or after January 1,  
 12 2002 . . . . . January 1, 2001  
 13

14 (2) Unless otherwise specifically provided, for federal laws  
 15 enacted on or after January 1, 1987, and on or before the specified  
 16 date for the taxable year, uncodified provisions that relate to  
 17 provisions of the Internal Revenue Code that are incorporated for  
 18 purposes of this part shall be applicable to the same taxable years  
 19 as the incorporated provisions.

20 (3) Subtitle G (Tax Technical Corrections) and Part I of Subtitle  
 21 H (Repeal of Expired or Obsolete Provisions) of the Revenue  
 22 Reconciliation Act of 1990 (Public Law 101-508) modified  
 23 numerous provisions of the Internal Revenue Code and provisions  
 24 of prior federal acts, some of which are incorporated by reference  
 25 into this part. Unless otherwise provided, the provisions described  
 26 in the preceding sentence, to the extent that they modify provisions  
 27 that are incorporated into this part, are declaratory of existing law  
 28 and shall be applied in the same manner and for the same periods  
 29 as specified in the Revenue Reconciliation Act of 1990.

30 (b) Unless otherwise specifically provided, when applying any  
 31 provision of the Internal Revenue Code for purposes of this part,  
 32 a reference to any of the following ~~shall not be~~ *is not* applicable  
 33 for purposes of this part:

34 (1) Except as provided in Chapter 4.5 (commencing with  
 35 Section 23800) of Part 11 of Division 2, an electing small business  
 36 corporation, as defined in Section 1361(b) of the Internal Revenue  
 37 Code.

38 (2) Domestic international sales corporations (DISC), as  
 39 defined in Section 992(a) of the Internal Revenue Code.

- 1 (3) A personal holding company, as defined in Section 542 of  
2 the Internal Revenue Code.
- 3 (4) A foreign personal holding company, as defined in Section  
4 552 of the Internal Revenue Code.
- 5 (5) A foreign investment company, as defined in Section  
6 1246(b) of the Internal Revenue Code.
- 7 (6) A foreign trust, as defined in Section 679 of the Internal  
8 Revenue Code.
- 9 (7) Foreign income taxes and foreign income tax credits.
- 10 (8) Section 911 of the Internal Revenue Code, relating to  
11 United States citizens living abroad.
- 12 (9) A foreign corporation, except that Section 367 of the  
13 Internal Revenue Code shall be applicable.
- 14 (10) Federal tax credits and carryovers of federal tax credits.
- 15 (11) Nonresident aliens.
- 16 (12) Deduction for personal exemptions, as provided in  
17 Section 151 of the Internal Revenue Code.
- 18 (13) The tax on generation-skipping transfers imposed by  
19 Section 2601 of the Internal Revenue Code.
- 20 (14) The tax, relating to estates, imposed by Section 2001 or  
21 2101 of the Internal Revenue Code.
- 22 (c) (1) The provisions contained in Sections 41 to 44,  
23 inclusive, and 172 of the Tax Reform Act of 1984 (Public Law  
24 98-369), relating to treatment of debt instruments, ~~shall not be~~ *is*  
25 *not* applicable for taxable years beginning before January 1, 1987.
- 26 (2) The provisions contained in Public Law 99-121, relating to  
27 the treatment of debt instruments, ~~shall not be~~ *is not* applicable for  
28 taxable years beginning before January 1, 1987.
- 29 (3) For each taxable year beginning on or after January 1, 1987,  
30 the provisions referred to by paragraphs (1) and (2) shall be  
31 applicable for purposes of this part in the same manner and with  
32 respect to the same obligations as the federal provisions, except as  
33 otherwise provided in this part.
- 34 (d) When applying the Internal Revenue Code for purposes of  
35 this part, regulations promulgated in final form or issued as  
36 temporary regulations by “the secretary” shall be applicable as  
37 regulations under this part to the extent that they do not conflict  
38 with this part or with regulations issued by the Franchise Tax  
39 Board.

(e) Whenever this part allows a taxpayer to make an election, the following rules shall apply:

(1) A proper election filed with the Internal Revenue Service in accordance with the Internal Revenue Code or regulations issued by “the secretary” shall be deemed to be a proper election for purposes of this part, unless otherwise provided in this part or in regulations issued by the Franchise Tax Board.

(2) A copy of that election shall be furnished to the Franchise Tax Board upon request.

~~To~~ (A) *Except as provided in subparagraph (B), in order to obtain treatment other than that elected for federal purposes, a separate election shall be filed at the time and in the manner required by the Franchise Tax Board.*

(B) (i) *If a taxpayer makes a proper election for federal income tax purposes prior to the time that taxpayer becomes subject to the tax imposed under this part or Part 11 (commencing with Section 23001), that taxpayer is deemed to have made the same election for purposes of the tax imposed by this part, Part 10.2 (commencing with Section 18401), and Part 11 (commencing with Section 23001), as applicable, and that taxpayer may not make a separate election for California tax purposes unless that separate election is expressly authorized by this part, Part 10.2 (commencing with Section 18401), or Part 11 (commencing with Section 23001), or by regulations issued by the Franchise Tax Board.*

(ii) *If a taxpayer has not made a proper election for federal income tax purposes prior to the time that taxpayer becomes subject to tax under this part or Part 11 (commencing with Section 23001), that taxpayer may not make a separate California election for purposes of this part, Part 10.2 (commencing with Section 18401), or Part 11 (commencing with Section 23001) unless that separate election is expressly authorized by this part, Part 10.2 (commencing with Section 18401), or Part 11 (commencing with Section 23001), or by regulations issued by the Franchise Tax Board.*

(iii) *This subparagraph applies only to the extent that the provisions of the Internal Revenue Code or the regulation issued by the Internal Revenue Service authorizing an election for federal income tax purposes apply for purposes of this part, Part 10.2*





(commencing with Section 18401) or Part II (commencing with Section 23001).

(f) Whenever this part allows or requires a taxpayer to file an application or seek consent, the rules set forth in subdivision (e) shall be applicable with respect to that application or consent.

(g) When applying the Internal Revenue Code for purposes of determining the statute of limitations under this part, any reference to a period of three years shall be modified to read four years for purposes of this part.

(h) When applying, for purposes of this part, any section of the Internal Revenue Code or any applicable regulation thereunder, all of the following shall apply:

(1) References to “adjusted gross income” shall mean the amount computed in accordance with Section 17072, except as provided in paragraph (2).

~~(2) References~~ (A) *Except as provided in subparagraph (B), references* to “adjusted gross income” for purposes of computing limitations based upon adjusted gross income, shall mean the amount required to be shown as adjusted gross income on the federal tax return for the same taxable year.

(B) *In the case of registered domestic partners filing a joint return under Section 18521, adjusted gross income for purposes of computing limitations based upon adjusted gross income, shall mean the total of the amount required to be shown as adjusted gross income on the federal tax return for the same taxable year of each registered domestic partner.*

(3) Any reference to “subtitle” or “chapter” shall mean this part.

(4) The provisions of Section 7806 of the Internal Revenue Code, relating to construction of title, shall apply.

(5) Any provision of the Internal Revenue Code that becomes operative on or after the specified date for that taxable year shall become operative on the same date for purposes of this part.

(6) Any provision of the Internal Revenue Code that becomes inoperative on or after the specified date for that taxable year shall become inoperative on the same date for purposes of this part.

(7) Due account shall be made for differences in federal and state terminology, effective dates, substitution of “Franchise Tax Board” for “secretary” when appropriate, and other obvious differences.

(i) Any reference to a specific provision of the Internal Revenue Code shall include modifications of that provision, if any, in this part.

SEC. 14. Section 18521 of the Revenue and Taxation Code is amended to read:

18521. (a) (1) Except as otherwise provided in this section, an individual shall use the same filing status that he or she used on his or her federal income tax return filed for the same taxable year.

(2) If the Franchise Tax Board determines that the filing status used on the taxpayer's federal income tax return was incorrect, the Franchise Tax Board may, under Section 19033 (relating to deficiency assessments), revise the return to reflect a correct filing status.

(3) If either spouse was a nonresident for any portion of the taxable year, a husband and wife who file a joint federal income tax return shall be required to file a joint nonresident return.

(b) In the case of an individual who is not required to file a federal income tax return for the taxable year, that individual may use any filing status on the return required under this part that he or she would be eligible to use on a federal income tax return for the same taxable year if a federal income tax return was required.

(c) Notwithstanding subdivision (a), a husband and wife may file separate returns under this part if either spouse was either of the following during the taxable year:

(1) An active member of the armed forces or any auxiliary branch thereof.

(2) A nonresident for the entire taxable year who had no income from a California source.

(d) Notwithstanding subdivision (a), registered domestic partners, as described in Section 297 of the Family Code and who are registered as domestic partners as of the close of the taxable year, may either file a joint return or file separately by applying the standards applicable to married couples under federal income tax law. A separate return filed by a domestic partner of a registered domestic partnership shall be subject to the same conditions and limitations applicable to the separate return of a married individual.

(e) Except for taxpayers described in subdivisions (c) or (d), for any taxable year with respect to which a joint return has been filed, a separate return shall not be made by either spouse or domestic

partner after the period for either to file a separate return has expired.

(f) No joint return may be made if the husband and wife or the domestic partners have different taxable years; except that if their taxable years begin on the same day and end on different days because of the death of either or both, then a joint return may be made with respect to the taxable year of each. The above exception does not apply if the surviving spouse remarries or the surviving domestic partner enters a new domestic partnership before the close of his or her taxable year, or if the taxable year of either spouse or domestic partner is a fractional part of a year under Section 443(a) of the Internal Revenue Code.

(g) In the case of the death of one spouse or domestic partner or both spouses or domestic partners the joint return with respect to the decedent may be made only by the decedent's executor or administrator; except that, in the case of the death of one spouse or domestic partner, the joint return may be made by the surviving spouse or domestic partner with respect to both that spouse or domestic partner and the decedent if no return for the taxable year has been made by the decedent, no executor or administrator has been appointed, and no executor or administrator is appointed before the last day prescribed by law for filing the return of the surviving spouse or domestic partner. If an executor or administrator of the decedent is appointed after the making of the joint return by the surviving spouse or domestic partner, the executor or administrator may disaffirm the joint return by making, within one year after the last day prescribed by law for filing the return of the surviving spouse or domestic partner, a separate return for the taxable year of the decedent with respect to which the joint return was made, in which case the return made by the survivor shall constitute his or her separate return.

SEC. 15. *Section 3 of Chapter 447 of the Statutes of 2002 is amended to read:*

Sec. 3. ~~(a)~~—On or before March 1, 2003, the Secretary of State shall send the following letter to the mailing address on file of each registered domestic partner who registered prior to January 1, 2003:

“Dear Registered Domestic Partner:

This letter is being sent to all persons who have registered with the Secretary of State as a domestic partner.

1 As of July 1, 2003, California's law of intestate succession will  
2 change. The intestate succession law specifies what happens to a  
3 person's property when that person dies without a will, trust, or  
4 other estate plan.

5 Under existing law, if a domestic partner dies without a will,  
6 trust, or other estate plan, a surviving domestic partner cannot  
7 inherit any of the deceased partner's separate property. Instead,  
8 surviving relatives, including, for example, children, brothers,  
9 sisters, nieces, nephews, or parents may inherit the deceased  
10 partner's separate property.

11 Under the law to take effect July 1, 2003, if a domestic partner  
12 dies without a will, trust, or other estate plan, the surviving  
13 domestic partner will inherit the deceased partner's separate  
14 property in the same manner as a surviving spouse. This change  
15 will mean that the surviving domestic partner would inherit a third,  
16 a half, or all of the deceased partner's separate property, depending  
17 on whether the deceased domestic partner has surviving children  
18 or other relatives. This change does not affect any community or  
19 quasi-community property that the deceased partner may have  
20 had.

21 This change in the intestate succession law will not affect you  
22 if you have a will, trust, or other estate plan.

23 If you do not have a will, trust, or other estate plan and you do  
24 not wish to have your domestic partner inherit your separate  
25 property in the manner provided by the revised law, you may  
26 prepare a will, trust, or other estate plan, or terminate your  
27 domestic partnership.

28 Under existing law, your domestic partnership is automatically  
29 terminated if you or your partner married or died while you were  
30 registered as domestic partners. It is also terminated by you  
31 sending your partner or your partner sending to you by certified  
32 mail a notice terminating the domestic partnership, or by you and  
33 your partner no longer sharing a common residence. In all cases,  
34 you are required to file a Notice of Termination of Domestic  
35 Partnership with the Secretary of State in order to establish the  
36 actual date of termination of the domestic partnership. You can  
37 obtain a Notice of Termination of Domestic Partnership from the  
38 Secretary of State's office.

39 If your domestic partnership has terminated because you sent  
40 your partner or your partner sent to you a notice of termination of



1 your domestic partnership, you must immediately file a Notice of  
2 Termination of Domestic Partnership. If you do not file that notice,  
3 your former domestic partner may inherit under the new law.  
4 However, if your domestic partnership has terminated because you  
5 or your partner married or you and your partner no longer share a  
6 common residence, neither you nor your former partner may  
7 inherit from the other under this new law.

8 If you have any questions about this change, please consult an  
9 estate planning attorney. If you cannot find an estate planning  
10 attorney in your locale, please contact your county bar association  
11 for a referral.

12  
13  
14 Sincerely,

15  
16 The Secretary of State”  
17

18 ~~(b) Beginning on January 1, 2003, the Secretary of State shall~~  
19 ~~provide the following notice with all requests for the Declaration~~  
20 ~~of Domestic Partnership form. The Secretary of State shall also~~  
21 ~~attach the notice to the Declaration of Domestic Partnership form~~  
22 ~~that is provided to the general public on the Secretary of State’s~~  
23 ~~Web site:~~  
24

25 “NOTICE TO POTENTIAL DOMESTIC PARTNER  
26 REGISTRANTS  
27

28 ~~As of July 1, 2003, California’s law of intestate succession will~~  
29 ~~change. The intestate succession law specifies what happens to a~~  
30 ~~person’s property when that person dies without a will, trust, or~~  
31 ~~other estate plan.~~

32 ~~Under the law prior to July 1, 2003, if a domestic partner dies~~  
33 ~~without a will, trust, or other estate plan, a surviving domestic~~  
34 ~~partner cannot inherit any of the deceased partner’s separate~~  
35 ~~property. Instead, surviving relatives, including, for example,~~  
36 ~~children, brothers, sisters, nieces, nephews, or parents may inherit~~  
37 ~~the deceased partner’s separate property.~~

38 ~~Under the law to take effect July 1, 2003, if a domestic partner~~  
39 ~~dies without a will, trust, or other estate plan, the surviving~~  
40 ~~domestic partner will inherit the deceased partner’s separate~~

1 property in the same manner as a surviving spouse. This change  
2 will mean that the surviving domestic partner would inherit a third,  
3 a half, or all of the deceased partner's separate property, depending  
4 on whether the deceased domestic partner has surviving children  
5 or other relatives. This change does not affect any community or  
6 quasi-community property that the deceased partner may have  
7 had.

8 This change in the intestate succession law will not affect you  
9 if you have a will, trust, or other estate plan.

10 If you do not have a will, trust, or other estate plan, and you do  
11 not wish to have your domestic partner inherit your separate  
12 property in the manner provided by the revised law, you may  
13 prepare a will, trust, or other estate plan, or terminate your  
14 domestic partnership.

15 Under existing law, your domestic partnership is automatically  
16 terminated if you or your partner married or died while you were  
17 registered as domestic partners. It is also terminated by you  
18 sending your partner or your partner sending to you by certified  
19 mail a notice terminating the domestic partnership, or by you and  
20 your partner no longer sharing a common residence. In all cases,  
21 you are required to file a Notice of Termination of Domestic  
22 Partnership with the Secretary of State in order to establish the  
23 actual date of termination of the domestic partnership. You can  
24 obtain a Notice of Termination of Domestic Partnership from the  
25 Secretary of State's office.

26 If your domestic partnership has terminated because you sent  
27 your partner or your partner sent to you a notice termination of  
28 your domestic partnership, you must immediately file a Notice of  
29 Termination of Domestic Partnership. If you do not file that notice,  
30 your former domestic partner may inherit under the new law.  
31 However, if your domestic partnership has terminated because you  
32 or your partner married or you and your partner no longer share a  
33 common residence, neither you nor your former partner may  
34 inherit from the other under this new law.

35 If you have any questions about this change, please consult an  
36 estate planning attorney. If you cannot find an estate planning  
37 attorney in your locale, please contact your county bar association  
38 for a referral."

39 *SEC. 16.* The provisions of Sections 3, 4, 5, 6, 7, 8, 9, 11, and  
40 14 of this act shall become operative on January 1, 2005.

~~SEC. 16.~~

*SEC. 17.* This act shall be construed liberally in order to secure to eligible couples who register as domestic partners the full range of legal rights, protections and benefits, as well as all of the responsibilities, obligations, and duties to each other, to their children, to third parties and to the state, as the laws of California extend to and impose upon spouses.

~~SEC. 17.~~

*SEC. 18.* The provisions of this act are severable. If any provision of this act is held to be invalid, or if any application thereof to any person or circumstance is held to be invalid, the invalidity shall not affect other provisions or applications that may be given effect without the invalid provision or application.

~~SEC. 18.~~

*SEC. 19.* Section 13.5 of this bill incorporates amendments to Section 17024.5 of the Revenue and Taxation Code proposed by both this bill and SB 1065. It shall only become operative if (1) both bills are enacted and become effective on or before January 1, 2004, (2) each bill amends Section 17024.5 of the Revenue and Taxation Code, and (3) this bill is enacted after SB 1065, in which case Section 13 of this bill shall not become operative.

*SEC. 20.* No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution for certain costs that may be incurred by a local agency or school district because in that regard this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

However, notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains other costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars



- 1 (\$1,000,000), reimbursement shall be made from the State
- 2 Mandates Claims Fund.

O

